

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
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LB 36, 78

SENATOR BROMM: I see. Okay. Very good. Thank you for answering the questions.

SPEAKER KRISTENSEN: It's now three o'clock. Pursuant to the schedule, we're going to move to General File, committee priority bills. Mr. Clerk, before we move, are there any items for the record? LB 36.

ASSISTANT CLERK: Mr. President, LB 36 was introduced by Senator Wickersham. (Title read.) The bill was read for the first time on January 7th of this year, referred to the Revenue Committee. That committee reports the bill to General File with committee amendments attached. (AM0752, Legislative Journal page 955.)

SPEAKER KRISTENSEN: Senator Wickersham, you're recognized to open on the bill.

SENATOR WICKERSHAM: Thank you, Mr. Speaker. LB 36 is a bill that I bring to you so that the words that we have in our statute books will conform to the reality that everyone who works with the words in our statute books knows has occurred, and that is that the Property Tax Administrator's Office has become entirely separate from the Department of Revenue, except in the words that we have in the statutes. Now, a year ago, when we talked about this issue, there was some concern. You never know whether to raise these issues or not, but I think somebody else would. They said you're creating a new agency. Well, yes, we're creating a new agency, but that is only in words. It has already happened, it happened several years ago when we made the decision in this body to give the Property Tax Administrator's Office the responsibility to administer the property tax laws of the state of Nebraska, and gave that office authority, and gave that office a head that is appointed by the Governor for a six-year term, independent of the Commissioner of Revenue. At that time, implicitly, we made the decision that the Property Tax Administrator's Office was going to be separate. And over time, that has happened within the Department of Revenue. They no longer share payroll functions, for example, and other kinds of processes. They don't share equipment; they don't even share the same building. They have in fact, over time, become separate. And that, in my mind, is